UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

This document relates to:

Estate of John P. O'Neill, Sr., on behalf John P. O'Neill, Sr., deceased, and on behalf of decedent's heirs-at-law, et al. v. Al Baraka Investment and Development Corp., et al., Case No. 04-CV-1923

STATEMENT PURSUANT TO FRCP 7.1

Pursuant to Rule 7.1, Fed. R. Civ. P., defendant Banca del Gottardo states that it is a wholly-owned subsidiary of Swiss Life Holding, a corporation whose shares are publicly traded on the Swiss Exchange.

Date: New York, New York

October 3, 2005

SONNENSCHEIN NATH & ROSENTHAL LLP

By: /s/

Martin R. Gold (MG 6528) Martin J. Schwartz (MS 4227)

Monica Pa (MP 3307)

1221 Avenue of the Americas New York, New York 10020

Tel.: (212) 768-6700 Fax: (212) 768-6800

Attorneys for Defendant Banca del Gottardo